Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims:

Claims 1-82 (canceled).

83. (New) A material comprising the reaction product of an A-side comprising an isocyanate and a B-side comprising a transesterified polyol and a catalyst, wherein the transesterified polyol is produced by combining components to form a mixture that forms the transesterified polyol wherein the components of the mixture comprise a first polyol, and a blown vegetable oil wherein the blown vegetable oil comprises at least 70 percent by weight of the mixture and wherein the blown vegetable oil comprises a blown vegetable oil chosen from the group consisting of a blown palm oil, a blown safflower oil, a blown canola oil, a blown soy oil, a blown cottonseed oil, and a blown rapeseed oil.

84. (New) The material of claim 83, wherein the A-side and B-side are reacted in a ratio range of A-side to B-side of at least 31 parts A-side to 100 parts B-side.

85. (New) The material of claim 84, wherein the A-side and B-side are reacted in a ratio range of A-side to B-side of from 61 parts to 100 parts A-side to 100 parts B-side.

86. (New) The material of claim 83, wherein the mixture further comprises a saccharide compound.

87. (New) The material of claim 86, wherein the saccharide compound comprises a saccharide compound chosen from monosaccharides, disaccharides, oligosaccharides, sugar alcohols, and honey.

88. (New) The material of claim 86, wherein the saccharide compound comprises glucose.

89. (New) The material of claim 86, wherein the saccharide compound comprises sorbitol.

90. (New) The material of claim 86, wherein the saccharide compound comprises cane sugar.

91. (New) The material of claim 83, wherein the first polyol comprises multifunctional alcohol wherein the multifunctional alcohol comprises a multifunctional alcohol chosen from glycerin, butanediol, ethylene glycol, tripropylene glycol, dipropylene glycol, and aliphatic amine tetrol.

92. (New) The material of claim 83, wherein the B-side further comprises a crosslinker.

93. (New) The material of claim 92, wherein the crosslinker comprises a crosslinker chosen from glycerin, ethylene glycol, butanediol, dipropylene glycol, tripropylene glycol, dipropylene glycol, and aliphatic amine tetrol.

94. (New) The material of claim 83, wherein the B-side further comprises a blowing agent.

95. (New) The material of claim 94, wherein the blowing agent comprises a blowing agent chosen from water, acetone, methyl isobutyl ketone, methylene chloride, a hydrochloroflurocarbon, and a hydroflurocarbon.

96. (New) The material of claim 83, wherein the isocyanate comprises a diisocyanate compound.

97. (New) The material of claim 83, wherein the A-side consists of the isocyanate and the isocyanate comprises an isocyanate chosen from the group consisting of 2,4' toluene diisocyanate, 4,4' diphenylmethane diisocyanate, and 2,4 diphenylmethane diisocyanate.

98. (New) The material of claim 83, wherein the isocyanate comprises a prepolymer comprising the reaction product of a vegetable oil and an isocyanate.

99. (New) The material of claim 83, wherein the B-side further comprises a petroleum based polyol.

100. (New) The material of claim 99, wherein the petroleum based polyol comprises a petroleum based polyol chosen from polyether polyol, polyester polyol, and polyurea polyol.

101. (New) A material comprising a transesterified product of a mixture comprising a blown vegetable oil wherein the blown vegetable oil comprises a blown vegetable oil chosen from the group consisting of a blown palm oil, a blown safflower oil, a blown canola oil, a blown soy oil, a blown cottonseed oil, and a blown rapeseed oil and a polyol component containing a plurality of functional hydroxyl groups wherein the blown vegetable oil is present in an amount of from 52 to 96 percent by weight of the mixture and the blown vegetable oil and the polyol component undergo transesterification.

102. (New) The material of claim 101, wherein the mixture further comprises a petroleum based polyol in addition to the blown vegetable oil and the at least one other component containing a plurality of functional hydroxyl groups.

103. (New) The material of claim 102, wherein the polyol component containing a plurality of functional hydroxyl groups comprises a multifunctional alcohol wherein the multifunctional alcohol comprises a multifunctional alcohol chosen from the group containing glycerin, butanediol, ethylene glycol, tripropylene glycol, dipropylene glycol, and aliphatic amine tetrol.

104. (New) The material of claim 103, wherein the mixture further comprises a saccharide compound.

105. (New) The material of claim 104, wherein the saccharide compound comprises a saccharide chosen from monsaccharides, disaccharides, oligosaccharides, sugar alcohol, and honey.

106. (New) The material of claim 101, wherein the polyol component containing a plurality of functional hydroxyl groups comprises a multifunctional alcohol wherein the multifunctional alcohol comprises a multifunctional alcohol chosen from the group containing glycerin, butanediol, ethylene glycol, tripropylene glycol, dipropylene glycol, and aliphatic amine tetrol.

107. (New) The material of claim 106, wherein the mixture further comprises a saccharide compound.

108. (New) The material of claim 107, wherein the saccharide compound comprises a saccharide chosen from monsaccharides, disaccharides, oligosaccharides, sugar alcohol, and honey.